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Amendment To The Claims:

Claims 1-20 (Cancelled)

Claim 21 (New): A telescoping roof rack assembly for a vehicle having a truck bed, comprising:

a first pair of support rails;

a second pair of support rails telescopically coupled to said first pair of support rails;

at least one pair of legs extending from said first pair of support rails and attached to a roof of said vehicle; and

at least one pair of pillar members extending from said second pair of support rails and slidably attached to a pair of sidewalls defining said truck bed of said vehicle;

said at least one pair of pillar members substantially longer than said at least one pair of legs;

said telescoping roof rack assembly moveable between a retracted position and an extended position;

said telescoping roof rack assembly in said retracted position with said at least one pair of pillar members adjacent to said at least one pair of legs.

Claim 22 (New): The telescoping roof rack assembly recited in claim 21 wherein said telescoping roof rack assembly in said retracted position comprises said second pair of support rails retracted substantially within said first pair of support rails.

Claim 23 (New): The telescoping roof rack assembly recited in claim 21 wherein said telescoping roof rack assembly in said extended position comprises said second pair of support rails substantially extended from said first pair of support rails.

Claim 24 (New): The telescoping roof rack assembly recited in claim 21 wherein said first pair of support rails and said second pair of support rails have an intermediate pair of support rails slidably attached therebetween.

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Claim 25 (New): A vehicle comprising:

- a passenger cab;
- a roof extending over said passenger cab;
- a truck bed with a pair of sidewalls extending rearward from said passenger cab; and
- said telescoping roof rack assembly recited in claim 21;
- said at least one pair of legs attached to said roof;
- said at least one pair of pillar members slidably attached to said pair of sidewalls.

Claim 26 (New): The vehicle recited in claim 25 wherein said roof has a front end portion and a back end portion with two of said pairs of legs extending therefrom.

Claim 27 (New): The vehicle recited in claim 25 wherein said first pair of support rails extends substantially along the length of said roof.

Claim 28 (New): A vehicle comprising:

- a passenger cab;
- a roof extending over said passenger cab;
- a truck bed with a pair of opposing sidewalls extending rearward from said passenger cab; and
- a telescoping roof rack assembly comprised of a first pair of support rails, a second pair of support rails, at least one pair of legs, and at least one pair of pillar members;

said second pair of support rails telescopically coupled to said first pair of support rails;

said at least one pair of legs extending from said first pair of support rails and attached to said roof of said vehicle;

said at least one pair of pillar members extending from said second pair of support rails and slidably attached to a pair of sidewalls defining said truck bed of said vehicle;

said at least one pair of pillar members substantially longer than said at least one pair of legs;

said telescoping roof rack assembly moveable between a retracted position and an extended position;

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said telescoping roof rack assembly in said retracted position with said at least one pair of pillar members substantially adjacent to said pair of leg portions and directly adjacent to said passenger cab.

Claim 29 (New): The vehicle recited in claim 28 wherein said telescoping roof rack assembly in said retracted position comprises said second pair of support rails extending substantially along the length of said roof.

Claim 30 (New): The vehicle recited in claim 28 wherein said telescoping roof rack assembly in said retracted position comprises said second pair of support rails disposed above said roof.

Claim 31 (New): The vehicle recited in claim 28 wherein said telescoping roof rack assembly in said extended position comprises said second pair of support rails extending substantially along the length of said truck bed.

Claim 32 (New): The vehicle recited in claim 28 wherein said telescoping roof rack assembly in said extended position comprises said second pair of support rails disposed above said truck bed.

Claim 33 (New): The vehicle recited in claim 28 wherein said roof has a front end portion and a back end portion with two of said pairs of legs extending therefrom.

Claim 34 (New): The vehicle recited in claim 25 wherein said first pair of support rails extends substantially along the length of said roof.

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Claim 35 (New): A vehicle comprising:

- a passenger cab;
- a roof extending over said passenger cab;
- a truck bed with a pair of opposing sidewalls extending rearward from said passenger cab; and
- a telescoping roof rack assembly comprised of a first pair of support rails, a second pair of support rails, at least one pair of legs, and at least one pair of pillar members;

said second pair of support rails telescopically coupled to said first pair of support rails;

said at least one pair of legs extending from said first pair of support rails and attached to said roof of said vehicle;

said at least one pair of pillar members extending from said second pair of support rails and slidably attached to a pair of sidewalls defining said truck bed of said vehicle;

said at least one pair of pillar members substantially longer than said at least one pair of legs;

said telescoping roof rack assembly moveable between a retracted position and an extended position;

said telescoping roof rack assembly in said retracted position with said at least one pair of pillar members substantially adjacent to said pair of leg portions;

said telescoping roof rack assembly in said retracted position with said first pair of support rails receiving substantially the length of said second pair of support rails.

Claim 36 (New): The vehicle recited in claim 35 wherein said first pair of support rails are positioned substantially parallel to each other and generally along a longitudinal axis of the vehicle.

Claim 37 (New): The vehicle recited in claim 35 wherein said second pair of support rails are positioned substantially parallel to each other and generally along a longitudinal axis of the vehicle.

Claim 38 (New): The vehicle recited in claim 35 wherein said first pair of support rails has at least two cross members extending therebetween.

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Claim 39 (New): The vehicle recited in claim 38 wherein one of said cross members is adjacent to said pillar members in said retracted position.

Claim 40 (New): The vehicle recited in claim 35 further comprising:

said telescoping roof rack assembly in said retracted position with said at least one pair of pillar members extending from a frontal portion of said pair of sidewalls; and

said telescoping roof rack assembly in said extended position with said at least one pair of pillar members extending from a rearward end portion of said pair of sidewalls.